

_____ COMMUNITY SCHOOL DISTRICT
2008 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY08	FY09
Incharge		
Manager		
Independent Reviewer		

In addition to the updated School Compliance Guide, we have made available this 2008 CSD Compliance Guide Supplement which details all changes made to the prior year CSD Compliance Guide. This supplement may be used to update the prior year compliance guide in lieu of completing a new guide each year.

CSD 2008 COMPLIANCE GUIDE SUPPLEMENT

		Non-compliance Noted/ FY		FY08				FY09			
	Cate-gory			Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
DISBURSEMENTS: 6. a. 1) (08) Determine the District advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and published notice not less than 4 days but not more than 45 days before the date for filing bids. 6. a. 3) (08) Determine the District had an engineer licensed under Chapter 542B, a landscape architect licensed under Chapter 544B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.	2			<u>Risk:</u> H M L				<u>Risk:</u> H M L			